

100 - GENERAL FUND

Operational Summary

Description:

Support the Activities of the General Fund.

Beginning in 1998-99 funds have been reserved for Strategic Priorities approved in the various Strategic Financial Plans. The reserve is increased when the Board of Supervisors allocates Fund Balance Available and decreased when the reserve is reduced, as planned, to fund implementation of strategic priorities.

The Strategic Priority reserve currently has a balance of approximately \$138.4 million. For FY 2007-08, anticipated reserve uses include \$7.6 million to fund the Assessment Tax System (ATS) rewrite project and \$3.9 million for the Countywide Accounting and Personnel System (CAPS) upgrade leaving the reserve with a projected balance of \$126.9 million.

Also included in the FY 2007-08 budget is a \$250,000 increase to the Public Administrator/Public Guardian's Economic Uncertainty reserve bringing the total to \$500,000.

At a Glance:

Total FY 2006-2007 Projected Expend + Encumb:	0
Total Recommended FY 2007-2008	250,000
Percent of County General Fund:	0.00830962%
Total Employees:	0.00

Strategic Goals:

- Funds the Net County Cost of strategic priorities identified in the various Strategic Financial Plans.
- Funds the County General Fund Reserve for Contingencies. Prior to FY 2005-06, this reserve was appropriated in Agency 099 - Provisions for Contingencies. As part of the County's General Fund Reserve Policy, it was determined that the total contingency amount would be officially reserved thus eliminating the need for Agency 099.

FY 2006-07 Key Project Accomplishments:

- Increased the General Fund reserve for Contingencies by \$16.0 million for a revised total of \$39.0 million.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Funds the Net County Cost of strategic priorities identified in the various Strategic Financial Plans.

Funds the County General Fund Reserve for Contingencies. Prior to FY 2005-06, this reserve was appropriated in Agency 099 - Provisions for Contingencies. As part of the County's General Fund Reserve Policy, it was determined that the total contingency amount would be officially reserved thus eliminating the need for Agency 099. For FY 2007-08, the County General Fund Reserve for Contingencies balance will remain at the current level of \$39.0 million.

Changes Included in the Recommended Base Budget:

\$7.6 million reduction to reserves for Assessment Tax System rewrite.

\$3.9 million reduction to reserves for the Countywide Accounting and Personnel System (CAPS) upgrade.

\$250,000 increase to the Public Administrator/Public Guardian Economic Uncertainty reserve.

Proposed Budget History:

Sources and Uses	FY 2005-2006	FY 2006-2007	FY 2006-2007	FY 2007-2008	Change from FY 2006-2007	
	Actual	Budget As of 3/31/07	Projected ⁽¹⁾ At 6/30/07	Recommended	Projected Amount	Percent
Total Revenues	0	0	0	0	0	0.00
Total Requirements	0	0	0	250,000	250,000	0.00
Net County Cost	0	0	0	250,000	250,000	0.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2006-07 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: General Fund in the Appendix on page A582

Budget Units Under Agency Control:

No.	Agency Name	CGRV	COGN	Total
100	General Fund	250,000	0	250,000
	Total	250,000	0	250,000

100 - General Fund

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006		Budget		Projected ⁽¹⁾		Projected	
	Actual		As of 3/31/07		At 6/30/07		Recommended	
Reserves	\$	0	\$	0	\$	0	\$	0

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2006-07 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Proposed Budget Summary of CGRV:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007		
			Budget		Projected ⁽¹⁾		Projected		
	Actual		As of 3/31/07		At 6/30/07		Recommended	Amount	Percent
Reserves	\$	0	\$	0	\$	0	\$	0	0.00%
Total Revenues			0		0		0	0	0.00
Reserves		0		0		0	250,000	250,000	0.00
Total Requirements			0		0		250,000	250,000	0.00
Net County Cost		\$	0	\$	0	\$	250,000	\$ 250,000	0.00%